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Board of County Commissioners Agenda Request 47

Date of Meeting: 10/14/2003

Date Submitted: 10/10/2003

TO: Members of the Board

FROM: Tony Grippa, Chairman

SUBJECT: Grant Program to Subsidize or Pay Ad Valorem Taxes for Active Military Personnel

Statement of Issue:

This agenda item seeks Board approval of the establishment of a new grant program, with funds set aside as a line-item in the budget, for the purpose of paying all or a portion of the ad valorem property taxes of active military personnel for the extent of their service. According to the Department of Military Affairs, the number of deployed military personnel who own property in Leon County is approximately one hundred (100) individuals. The intent of this agenda item is to establish a program whereby the County would pay the property taxes of active military personnel for the duration of their service.

Background:

In times of crisis, our nation turns to the armed services for protection. These service members are away from their homes, families, and jobs for months at a time, which can result in significant financial hardship. In addition, employers are not required to pay an individual for time not worked due to service, though Leon County does. We recognize that our service members are essential to the strength of our nation and the well-being of our community, and it is important to reassure them and their families that both their country and Leon County are behind them 100%.

The Florida Constitution requires that all property be subject to ad valorem taxation, unless immune (such as state-owned property) or wholly or partially exempt as set forth therein. Leon County does not have the ability to adopt a property tax exemption for the families of deployed military personnel. However, if the Board of County Commissioners shares my desire to assist these families, the County Attorney has suggested that a grant program could be established with funds set aside as a line item in the budget with the purpose of assisting families in the payment of County property taxes. Individuals could apply for the program, and based upon meeting specified criteria, could be awarded a grant for all or a percentage of the ad valorem taxes due during the extent of time in which they served.

The criteria could include: Duration of residency (at least one year of residency in Leon County); property ownership; length of military obligation; and active military service for the stated military conflict/training between specified dates. For example, if service member served for three (3) months out of twelve (12), the County would provide a grant for 3/12 of the service member's Leon County property tax bill.

The applications should be received by a specific date, then reviewed by staff for recommendation to the Board of County Commissioners. The Office of Management and Budget should administer the implementation of the program. The estimated budget will be \$200,000 and I will be offering specific budget cuts to fund the program. In addition, the program should be reviewed on annually.

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It is obvious that these service members play an integral role in our community. It is imperative that we maintain our support of these individuals and their families, and one way in which to do that is to establish a Leon County grant that would pay for the ad valorem taxes of property-owning service members. In addition, the Board of County Commissioners and Staff should seek grants for non-property owners and review other fees that can be waived for service members as they serve their military obligations.

Options:

1. Direct Staff to develop a program with the guidelines stated herein and containing any additional County Commissioners' suggestions for Board review and approval at an upcoming County Commission Meeting.
2. Do not direct Staff to develop a program with the guidelines stated herein and containing any additional County Commissioners' suggestions for Board review and approval at an upcoming County Commission Meeting.
3. Board Direction.

Recommendation:

Board Direction.

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